

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Greenfield-Central Com Schools (3125)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$3,815,903	\$5,037,889	\$5,361,901	41%	6%
	11200 Middle/Junior High	\$1,279,675	\$2,348,445	\$2,395,880	87%	2%
	11300 High School	\$2,039,893	\$2,837,159	\$2,914,221	43%	3%
	11410 Agriculture A	\$53,502	\$63,581	\$65,322	22%	3%
	11450 Consumer and Homemaking	\$144,209	\$57,928	\$59,516	-59%	3%
	11460 Occupational Home Economics	\$91,630	\$82,103	\$112,622	23%	37%
	11470 Business Education	\$165,133	\$147,368	\$166,883	1%	13%
	11480 Industrial Education A	\$215,731	\$286,919	\$299,790	39%	4%
	11510 Cooperative Education	\$0	\$81,779	\$138,925	n/a	70%
	11630 High School	\$14,000	\$53,934	\$44,361	217%	-18%
	11910 Competency Testing	\$20,766	\$6,619	\$15,372	-26%	132%
	12100 Gifted and Talented	\$24,472	\$34,043	\$28,097	15%	-17%
	12210 Mild Mental Handicap	\$84,365	\$263,883	\$2,207	-97%	-99%
	12220 Moderate Mental Handicap	\$26,131	\$159,783	\$3,314	-87%	-98%
	12230 Mental Handicap	\$40,575	\$135,687	\$936	-98%	-99%
	12310 Orthopedic Impairment	\$45,859	\$86,629	\$68,810	50%	-21%
	12330 Visual Impairment	\$12,720	\$652	\$50,669	298%	> 500%
	12340 Hearing Impairment	\$42,077	\$131,819	\$230,322	447%	75%
	12350 Homebound	\$480	\$6,047	\$1,832	282%	-70%
	12520 Compensatory	\$0	\$4,458	\$4,552	n/a	2%
	12710 Equal Opportunity At Risk	\$91,119	\$141,118	\$146,705	61%	4%
	12810 Special Education Preschool	\$119,434	\$130,936	\$77,245	-35%	-41%
	12900 Other Special Programs	\$480,359	\$1,784,768	\$1,026,472	114%	-42%
	13600 Special Interest Programs	\$7,835	\$32,949	\$32,722	318%	-1%
	14100 Elementary	\$32,001	\$17,988	\$17,985	-44%	0%
	14200 Middle/Junior High	\$2,272	\$339	\$0	-100%	-100%
	14300 High School	\$943	\$43,015	\$61,488	> 500%	43%
	16100 Remediation Testing	\$4,977	\$116,980	\$151,851	> 500%	30%
	21520 Speech Pathology Services	\$25,885	\$260,353	\$1,106,592	> 500%	325%
	21530 Audiology Services	\$0	\$1,268	\$47,816	n/a	> 500%
	22220 School Library	\$121,377	\$84,418	\$108,663	-10%	29%
	22250 Computer Assisted Instruction Services	\$3,170	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$857,856	\$1,298,116	\$1,343,964	57%	4%
	25840 Other Textbook Rental Services	\$1,372	\$55,291	\$3,430	150%	-94%
	25860 Textbooks and Workbooks	\$251,032	\$380,543	\$341,607	36%	-10%
	26497 Teachers Retirement Fund	\$354,407	\$829,481	\$931,158	163%	12%
	41100 Transfer Tuition	\$44,580	\$6,417	\$22,775	-49%	255%
	41300 Area Vocational Schools	\$98,750	\$175,600	\$115,500	17%	-34%
	41400 Joint Services and Supply	\$1,299,581	\$2,257,042	\$2,335,017	80%	3%
Student Academic Achievement Total		\$11,914,071	\$19,443,346	\$19,836,523	66%	2%

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Student Instructional Support						
	21130 Social Work Services	\$0	\$439	\$950	n/a	116%
	21220 Counseling Services	\$252,589	\$249,411	\$299,563	19%	20%
	21240 Information Services	\$0	\$122	\$63	n/a	-48%
	21340 Nurse Services	\$138,007	\$180,947	\$311,039	125%	72%
	21390 Other Health Services	\$4,250	\$51,591	\$151,207	> 500%	193%
	21420 Psychological Testing	\$0	\$94,653	\$311,956	n/a	230%
	21430 Psychological Counseling	\$0	\$64,995	\$155,991	n/a	140%
	21490 Other Psychological Services	\$53,341	\$0	\$0	-100%	n/a
	21610 Service Area Direction	\$0	\$4,158	\$158,519	n/a	> 500%
	21690 Other Special Education Administration	\$510	\$15	\$305,640	> 500%	> 500%
	21710 Service Area Direction	\$0	\$32,855	\$53,028	n/a	61%
	22110 Service Area Direction	\$0	\$0	\$1,596	n/a	n/a
	22120 Instruction & Curriculum Development	\$300	\$595	\$1,913	> 500%	222%
	22130 Instructional Staff Training Services	\$16,360	\$85,524	\$143,917	> 500%	68%
	22190 Instructional Staff Training Services - Other	\$285	\$7,964	\$7,621	> 500%	-4%
	23110 Service Area Direction	\$0	\$6,000	\$6,000	n/a	0%
	23120 Service Area Assistants	\$22,792	\$23,933	\$25,951	14%	8%
	23210 Office of the Superintendent	\$201,257	\$361,061	\$447,645	122%	24%
	23220 Community Relations	\$0	\$5,223	\$0	n/a	-100%
	23290 Other Executive Administrative Services	\$41,824	\$67,262	\$52,273	25%	-22%
	26410 Service Area Direction	\$0	\$52,984	\$82,330	n/a	55%
	26420 Employment and Placement	\$1,013	\$8,891	\$8,436	> 500%	-5%
	26450 Health Services	\$1,410	\$1,861	\$1,863	32%	0%
	26700 Technology Coordinator	\$0	\$56,192	\$58,885	n/a	5%
	26710 Technology Support and Maintenance	\$0	\$167,979	\$458,172	n/a	173%
Student Instructional Support Total		\$733,939	\$1,524,655	\$3,044,556	315%	100%
Overhead and Operational						
	23150 Legal Services	\$0	\$48,755	\$129,813	n/a	166%
	23160 Promotion Expenses	\$3,819	\$904	\$285	-93%	-69%
	23230 Staff Relations and Negotiations	\$7,000	\$4,600	\$4,378	-37%	-5%
	25110 Office of the Business Manager	\$33,215	\$72,515	\$82,044	147%	13%
	25230 Receiving and Disbursing Funds	\$20,500	\$22,684	\$29,872	46%	32%
	25240 Payroll Services	\$27,000	\$30,931	\$36,861	37%	19%
	25291 Refund of Revenue	\$285	\$309	\$611	114%	98%
	25295 Bank Service Charge	\$0	\$6	\$0	n/a	-100%
	25299 Other	\$1,971	\$3,927	\$4,080	107%	4%
	25360 Rent of Buildings & Equipment	\$150,000	\$0	\$365,612	144%	n/a
	25420 Maintenance of Buildings	\$1,360,112	\$2,366,236	\$2,657,641	95%	12%
	25430 Maintenance of Grounds	\$40,545	\$47,947	\$42,462	5%	-11%
	25440 Maintenance of Equipment	\$217,176	\$97,220	\$125,279	-42%	29%

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	25450 Vehicle Maintenance (other than buses)	\$5,424	\$164,071	\$31,583	482%	-81%
	25460 Security Services	\$17,730	\$32,156	\$33,248	88%	3%
	25470 Insurance (other than buses)	\$83,780	\$166,889	\$164,273	96%	-2%
	25510 Service Area Direction	\$148,207	\$168,656	\$135,723	-8%	-20%
	25520 Vehicle Operation	\$328,008	\$664,165	\$678,677	107%	2%
	25540 Vehicle Servicing and Maintenance	\$157,189	\$203,466	\$310,066	97%	52%
	25550 Purchase of School Buses	\$142,747	\$299,761	\$380,095	166%	27%
	25560 Insurance on Buses	\$18,317	\$63,632	\$47,310	158%	-26%
	25580 Contracted Transportation Services	\$660	\$0	\$0	-100%	n/a
	25590 Other Pupil Transportation Services	\$15,043	\$5,454	\$8,943	-41%	64%
	25610 Service Area Direction	\$29,087	\$48,444	\$50,313	73%	4%
	25620 Food Preparation and Dispensing	\$350,380	\$568,803	\$645,497	84%	13%
	25630 Food Delivery	\$6,794	\$9,957	\$6,651	-2%	-33%
	25640 Food Purchases	\$389,242	\$618,446	\$668,073	72%	8%
	25690 Other Food Services	\$60,543	\$87,950	\$94,711	56%	8%
	25740 Printing, Publishing and Duplicating	\$0	\$34,823	\$40,401	n/a	16%
	25920 Ditch Assessments	\$169	\$592	\$0	-100%	-100%
	25950 Other Assessments	\$1,353	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$577	\$1,544	\$1,819	215%	18%
	26499 Other	\$1,485	\$646,784	\$579,995	> 500%	-10%
	26900 Other Staff Services	\$12,484	\$30,023	\$32,959	164%	10%
	29000 Support Services - Other	\$12,716	\$8,437	\$6,571	-48%	-22%
	32000 Community Recreation	\$13,197	\$8,871	\$9,005	-32%	2%
	33000 Civic Services	\$15,443	\$8,272	\$13,086	-15%	58%
	34000 Athletic Coaches	\$128,995	\$266,295	\$321,260	149%	21%
	39500 Child Care Services	\$3,751	\$0	\$0	-100%	n/a
	39600 Step Ahead	\$0	\$0	\$0	n/a	n/a
	39900 Other Community Services	\$0	\$2,194	\$1,969	n/a	-10%
	49200 Scholarships	\$0	\$621	\$0	n/a	-100%
	52200 Temporary Loans, INTEREST ON DEBT	\$1,731	\$0	\$0	-100%	n/a
Overhead and Operational Total		\$3,806,676	\$6,806,338	\$7,741,163	103%	14%
Nonoperational						
	25320 Land Acquisition and Development	\$101,868	\$108,815	\$469,670	361%	332%
	25330 Professional Services	\$121,199	\$0	\$98,066	-19%	n/a
	25340 Educational Specifications Development	\$8,664	\$0	\$538,879	> 500%	n/a
	25350 Building Acquisition/Construction/Improvement	\$6,949,423	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$230,663	\$451,777	\$2,533,817	> 500%	461%
	25352 Energy Savings Contracts	\$0	\$118,611	\$134,236	n/a	13%
	25355 Sports Facilities	\$0	\$30	\$7,336	n/a	> 500%
	25370 Purchase of Moveable Equipment	\$2,465	\$0	\$1,040	-58%	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$938,157	\$1,011,114	\$518,936	-45%	-49%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	25390 Other Facilities Acquisition & Construction	\$0	\$1,000	\$857,313	n/a	> 500%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$375,000	\$385,000	n/a	3%
	52100 Bonds, INTEREST ON DEBT	\$0	\$246,304	\$153,578	n/a	-38%
	53100 Buildings, LEASE RENTAL	\$2,811,795	\$4,438,500	\$4,570,500	63%	3%
Nonoperational Total		\$11,164,235	\$6,751,150	\$10,268,370	-8%	52%
prorated						
	26491 PERF	\$107,614	\$119,306	\$138,413	29%	16%
	26492 Social Security	\$1,058,354	\$1,382,744	\$1,418,749	34%	3%
	26493 Workmen's Compensation	\$50,553	\$200,447	\$181,717	259%	-9%
	26494 Group Insurance	\$919,476	\$1,599,327	\$1,426,115	55%	-11%
	26496 Unemployment Compensation	\$3,817	\$14,168	\$5,948	56%	-58%
	26498 Severance/Early Retirement Pay	\$22,705	\$122,512	\$46,879	106%	-62%
prorated Total		\$2,162,518	\$3,438,505	\$3,217,822	49%	-6%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$13,636,724	\$22,216,286	\$22,343,054	64%	1%	45.8%	58.5%	50.7%
Student Instructional Support	\$850,076	\$1,729,631	\$3,286,209	287%	90%	2.9%	4.6%	7.5%
Overhead and Operational	\$4,130,404	\$7,266,927	\$8,210,800	99%	13%	13.9%	19.1%	18.6%
Nonoperational	\$11,164,235	\$6,751,150	\$10,268,370	-8%	52%	37.5%	17.8%	23.3%
Grand Total	\$29,781,440	\$37,963,995	\$44,108,433	48%	16%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	48.6%	63.1%	58.1%